



# OPAL LANDSCAPING L.L.C

P.O BOX NO: 191406, AL MAKHWAWI BUILDING  
NO: 21, AL KARAMA, DUBAI, UAE.

## CORPORATE SUSTAINABILITY REPORT

(1<sup>st</sup> JANUARY, 2024 TO 31<sup>st</sup> DECEMBER, 2024)

FORM NO : OPAL/ESG/F-190

ISSUE NO : 01

REV NO : 00

DATE : 19<sup>th</sup> March, 2025



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# Message from the Managing Director



Opal Landscaping LLC is a leading landscaping company based in Dubai, United Arab Emirates, specializing in the planning, design, construction, enhancement, and maintenance of high-quality outdoor spaces.

Established with a clear vision to deliver aesthetically appealing, functional, and sustainable landscapes, OPAL serves a diverse portfolio of residential, commercial, and institutional clients across the UAE.

The company believes that outdoor environments play a vital role in enhancing lifestyle, well-being, and environmental balance, and therefore approaches every project with creativity, precision, and responsibility.

OPAL offers a comprehensive range of services, including landscape design and execution, irrigation system design and installation, swimming pool construction, water feature development, and indoor plant maintenance.

By combining skilled professionals, advanced equipment, and modern technologies, the company delivers customized solutions that respond to both client needs and site-specific conditions.

Operating in the challenging climatic environment of the UAE, OPAL integrates local expertise with global landscaping trends and best practices to ensure durability, efficiency, and long-term value.

Sustainability is a core element of OPAL's business philosophy. The company promotes responsible water use, eco-friendly materials, soil conservation, waste reduction, and biodiversity-friendly landscaping practices.

Health and safety, quality assurance, and regulatory compliance are embedded in all operations, ensuring reliable service delivery and stakeholder confidence.

Through continuous improvement, innovation, and strong client partnerships, Opal Landscaping LLC remains committed to creating inspiring outdoor spaces that enhance communities, respect the environment, and contribute positively to the built and natural landscape of the United Arab Emirates.

It is with great pride and gratitude that I welcome you to Opal Landscaping LLC. Since our establishment in 2007 by our founder, Mr. Ramachandran Nair, OPAL has grown into one of the leading landscaping companies in Dubai and the wider United Arab Emirates.

From the very beginning, our journey has been guided by a clear vision—one that values societal well-being, environmental responsibility, and long-term impact over short-term gains.

These founding principles continue to shape who we are and how we operate today.

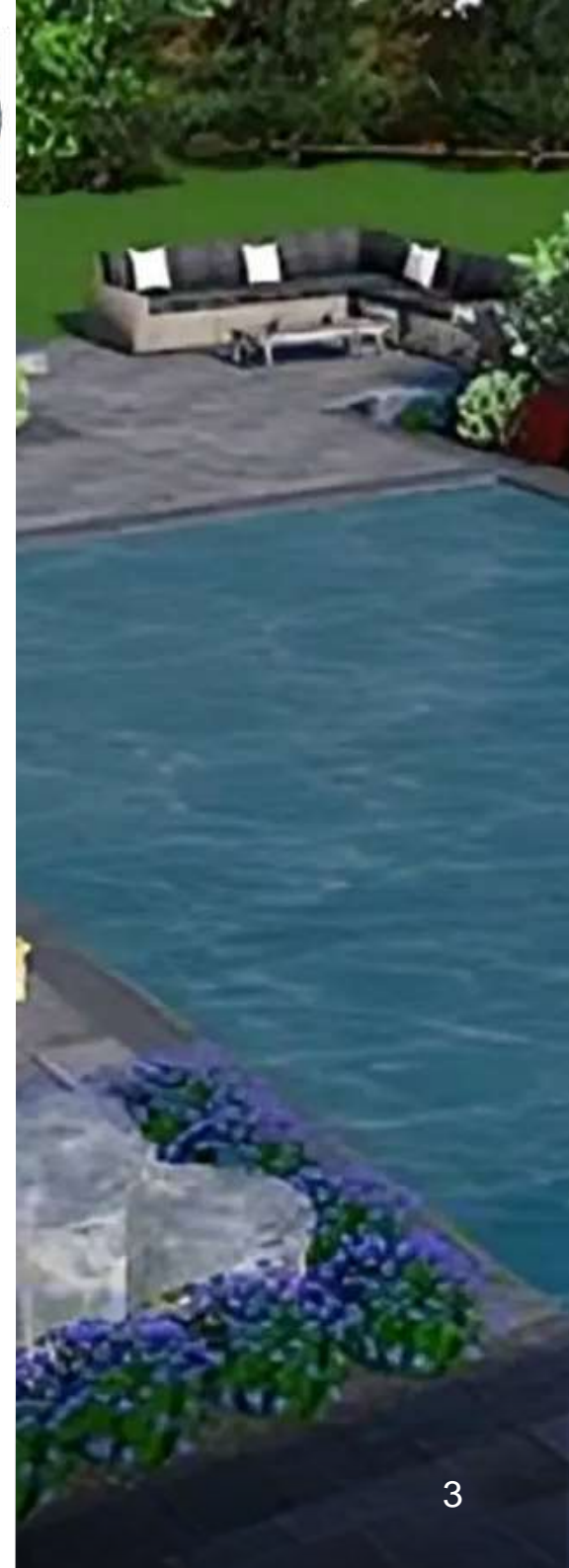
At Opal Landscaping, we provide comprehensive landscaping solutions that include planning, design, landscape construction, enhancement and maintenance, irrigation system design and installation, swimming pool construction, and indoor plant maintenance.

Our strength lies in our ability to combine creativity, technical expertise, and cutting-edge technologies to deliver solutions that are both aesthetically inspiring and functionally sustainable.

By staying aligned with local and global market trends, we are able to meet the evolving needs of our clients while operating effectively within the diverse environmental conditions of the UAE.

**Warm regards,  
Managing Director  
Opal Landscaping LLC**

*Opal Landscaping LLC delivers distinctive, sustainable landscapes by blending creative design, technical excellence, and environmental responsibility tailored to each client's vision.*







### Organization's covered:

Opal Landscaping LLC is a UAE-based landscaping company providing end-to-end services including landscape planning, design, construction, irrigation system installation, swimming pool construction, indoor plant maintenance, and landscape upkeep for residential, commercial, and infrastructure projects across Dubai and the wider United Arab Emirates.

### Period covered:

This report covers OPAL Landscaping LLC's sustainability performance, initiatives, and operations for the reporting period from 1 January 2024 to 31 December 2024, reflecting activities, achievements, and impacts across all business operations in the United Arab Emirates.

### CSR Sustainable Policy:

Our CSR Sustainable Policy integrates ethics, environmental care, and community well-being into every business decision. It aligns with global and national sustainability goals, promoting responsible production, fair labor, and circular design principles. We ensure long-term value creation through measurable ESG commitments that benefit people, planet, and profit.

### Introduction to Sustainability Report:

This Sustainability Report outlines OPAL Landscaping LLC's commitment to responsible environmental management, social well-being, and ethical governance. It highlights our sustainability initiatives, operational impacts, and continuous improvement efforts, demonstrating alignment with ESG principles, regulatory requirements, and long-term value creation in the UAE.

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# About Us

Setting the standard for excellence in the industry.

Opal Landscaping was established in 2007 by Mr. Ramachandran Nair, a well-regarded entrepreneur, visionary, and philanthropist.

He prioritized the societal and environmental benefits as more important indicators of success than simply amazing wealth.

Under his committed guidance, Opal Landscaping rose to prominence in the UAE's landscaping industry.

As one of the leading landscaping companies in Dubai, we are committed to the core business principles and vision of our founder, Ramachandran Nair.

Our primary goal is to improve landscape projects that promote well-being, promote community growth, preserve the environment and protect natural resources.

Based on extensive landscape expertise, we have successfully collaborated with a diverse clientele on projects of various sizes and categories.



*Your Vision, Our Expertise: Top-Rated Landscaping Service in Dubai*

- We are a leading landscaping company in Dubai dedicated to creating beautiful and sustainable gardens for our clients.

Our experienced team works closely with you to bring your vision to life, ensuring your outdoor space reflects your style and enhances your property.

We handle every aspect of your landscaping project, from design and planning to installation and ongoing maintenance.

## • OUR SERVICES

As one of the top Pool and Landscaping Companies in Dubai, Opal Landscaping LLC provides a full spectrum of services, including custom pool design and construction, landscape architecture and installation, irrigation system design and maintenance, and much more.

Our experienced team is dedicated to delivering exceptional quality and personalized service.





# Introduction



Opal Landscaping LLC is a leading landscaping and outdoor solutions company in the United Arab Emirates, committed to creating functional, aesthetically refined, and sustainable environments for residential, commercial, and mixed-use developments.

With a deep understanding of the UAE's climatic conditions and urban landscape, Opal Landscaping LLC delivers tailored solutions that seamlessly blend design excellence, practicality, and long-term performance.

We encourage our clients, partners, and stakeholders to explore, engage, and collaborate with us to develop outdoor spaces that truly reflect lifestyle preferences, brand identity, and environmental considerations.

Our comprehensive range of services includes landscape planning and concept design, detailed landscape architecture, construction, enhancement, and ongoing maintenance.

In addition, we specialize in the design, installation, and maintenance of efficient irrigation systems that promote responsible water use, as well as custom swimming pool design and construction that meets the highest standards of safety and quality.

Our services are further complemented by indoor plant design, installation, and maintenance, contributing to healthier and more inviting interior environments.

*Opal Landscaping LLC  
delivers sustainable,  
innovative landscaping  
and irrigation solutions,  
enhancing outdoor  
spaces through quality  
design, technology, and  
customer-focused  
expertise.*

Opal Landscaping LLC differentiates itself through its commitment to innovation, quality, and customer satisfaction.

- By integrating global best practices, local market knowledge, and advanced technologies, we ensure efficient project execution and consistent service delivery.

Sustainability is embedded in our operations, guiding our approach to material selection, water management, and maintenance practices.

Through skilled professionals, robust project management, and a client-centric philosophy, Opal Landscaping LLC continues to deliver premium landscaping solutions that enhance value, promote environmental responsibility, and create lasting outdoor experiences across the UAE.

Opal Landscaping LLC is driven by a passion for excellence in outdoor development and a commitment to delivering landscapes that enhance both visual appeal and functional value.

Operating across the UAE, the company adopts a holistic approach to landscaping by combining creative design, technical expertise, and disciplined execution.

Each project is approached with careful attention to site conditions, client expectations, and long-term usability, ensuring results that are both distinctive and durable.

The company places strong emphasis on quality assurance, safety, and environmental stewardship throughout all stages of project delivery.

By using efficient irrigation technologies, climate-appropriate planting, and responsible construction practices, Opal Landscaping LLC supports sustainable development while meeting the evolving needs of urban and commercial environments.

Our experienced team works closely with clients, consultants, and suppliers to ensure timely delivery, cost efficiency, and compliance with regulatory requirements.

Through continuous improvement and innovation, Opal Landscaping LLC aims to set new benchmarks in landscaping and outdoor infrastructure development across the region.

# Statement of Use (GRI 1-5)



This report is prepared in accordance with GRI standards (2021).







# ISO Certification

OPAL Landscaping LLC aligns its management practices with ISO 9001:2015 for quality, ISO 14001:2015 for environmental management, and ISO 45001:2018 for occupational health and safety. These standards support consistent service delivery, customer satisfaction, environmental protection, and safe working conditions. ISO 9001 strengthens process control and continuous improvement, ISO 14001 minimizes environmental impacts through responsible resource use, and ISO 45001 reduces workplace risks and promotes employee well-being. Together, these frameworks enhance compliance, operational efficiency, and OPAL's commitment to sustainable and responsible business practices.



## Certificate of Registration

This is to certify that

**OPAL LANDSCAPING L.L.C**  
OFFICE NO. 211 SECOND FLOOR, AL MAKHAWI BUILDING OUD  
METHA ROAD, PO BOX 191406, DUBAI - UAE.

has been independently assessed by QRO  
and is compliant with the requirement of:

**ISO 9001:2015**  
**Quality Management System**

For the following scope of activities:

PROVIDING LANDSCAPING SERVICES SUCH AS CUSTOM POOL DESIGN AND  
CONSTRUCTION, LANDSCAPE ARCHITECTURE AND INSTALLATION, IRRIGATION  
SYSTEM DESIGN AND MAINTENANCE, HARDSCAPE AND PAVING WORK.

Date of Certification: 18th December 2025      2<sup>nd</sup> Surveillance Audit Due: 17th December 2027  
1<sup>st</sup> Surveillance Audit Due: 17th December 2026      Certificate Expiry: 17th December 2028

Certificate Number: 305025121874Q



Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.  
(In case surveillance audit is not allowed to be conducted this certificate shall be suspended / withdrawn).  
The Validity of this certificate can be verified at [www.qrocert.org](http://www.qrocert.org)  
This certificate of registration remains the property of QRO Certification LLP, and shall be returned immediately upon request.

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Website : [www.qrocert.org](http://www.qrocert.org), E-mail : [info@qrocert.org](mailto:info@qrocert.org)



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This is to certify that

**OPAL LANDSCAPING L.L.C**  
OFFICE NO. 211 SECOND FLOOR, AL MAKHAWI BUILDING OUD  
METHA ROAD, PO BOX 191406, DUBAI - UAE.

has been independently assessed by QRO  
and is compliant with the requirement of:

**ISO 14001:2015**  
**Environmental Management System**

For the following scope of activities:

PROVIDING LANDSCAPING SERVICES SUCH AS CUSTOM POOL DESIGN AND  
CONSTRUCTION, LANDSCAPE ARCHITECTURE AND INSTALLATION, IRRIGATION  
SYSTEM DESIGN AND MAINTENANCE, HARDSCAPE AND PAVING WORK.

Date of Certification: 18th December 2025      2<sup>nd</sup> Surveillance Audit Due: 17th December 2027  
1<sup>st</sup> Surveillance Audit Due: 17th December 2026      Certificate Expiry: 17th December 2028

Certificate Number: 305025121875E



Head of Certification

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METHA ROAD, PO BOX 191406, DUBAI - UAE.

has been independently assessed by QRO  
and is compliant with the requirement of:

**ISO 45001:2018**  
**Occupational Health and Safety Management System**

For the following scope of activities:

PROVIDING LANDSCAPING SERVICES SUCH AS CUSTOM POOL DESIGN AND  
CONSTRUCTION, LANDSCAPE ARCHITECTURE AND INSTALLATION, IRRIGATION  
SYSTEM DESIGN AND MAINTENANCE, HARDSCAPE AND PAVING WORK.

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1<sup>st</sup> Surveillance Audit Due: 17th December 2026      Certificate Expiry: 17th December 2028

Certificate Number: 305025121876HS



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# Our Services



As one of the top Pool and Landscaping Companies in Dubai, Opal Landscaping LLC provides a full spectrum of services, including custom pool design and construction, landscape architecture and installation, irrigation system design and maintenance, and much more. Our experienced team is dedicated to delivering exceptional quality and personalized service.



**LANDSCAPE  
DESIGNING**



**LANDSCAPE  
CONSTRUCTION**



**HARDSCAPE  
INSTALLATION**



**LANDSCAPE  
MAINTENANCE**



**SWIMMING  
POOLS**



**WATER  
FEATURES**



**IRRIGATION  
SYSTEMS**



**INDOOR PLANT  
MAINTENANCE**

- 🍁 Expert Design
- 🍁 Time-Saving
- 🍁 Quality Materials
- 🍁 Increased Property Value

## Landscape Designing

Are you in need of rejuvenating your outdoor area Looking for a landscape designer to bring your ideas to life? Opal Landscaping LLC can help transform your imagination into reality.

Lifestyle and purpose should guide decisions, whether it's adding a pergola, colorful flower beds, outdoor cooking spaces, or fire pits. Our designers can create a unique design based on your needs and ideas.



## Landscape Maintenance

Opal Landscaping LLC offers professional landscape maintenance services to create a picture-perfect yard, akin to those seen in magazines or on screens.

Our Maintenance Services encompass tasks like clean-up, dividing perennials, cutting back ornamental grasses and perennials, and trimming shrubs and trees.

We also offer weed prevention, edging, mulching, fertilizing, and pest and disease treatment. Our services extend to maintaining a variety of landscaping elements like grass, trees, palms, shrubs, ground cover, seasonal flowers, irrigation systems, and hard landscape surfaces.

Crafting a personalized maintenance plan is a crucial aspect of our service to ensure the landscape asset's long-term viability.

## Landscape Construction

**Opal Landscaping LLC offer below Landscape Construction Services**

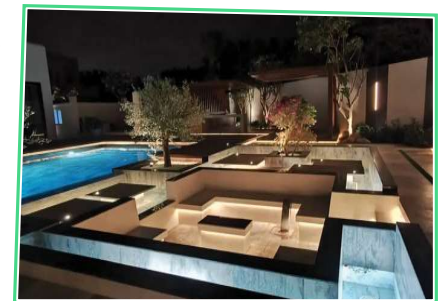
- Creating designs, Drawing up plans, Preparing cost estimates.
- Foundation work involves laying irrigation and drainage systems.
- Construction includes building walkways, driveways, retaining walls, decks, patios, and more.
- Other services include installing fences, reshaping landscapes, planting trees and gardens, installing water features, outdoor benching, and routine maintenance tasks.



## Hardscape Installation

Opal Landscape LLC is well known for its expertise in hardscape construction. Hardscaping demands expertise in construction and installation for successful results.

Skilled labor and selecting the appropriate materials in wood, concrete, sand, faux wood, metal, brick, stone, tiles, and pavers are crucial. We have top-of-the-line equipment and a skilled team to tackle difficult hardscaping projects successfully.



## Swimming Pools

Opal Landscaping LLC creates pools that blend well with your property and objectives, ensuring aesthetics and functionality. With expert planning and execution, our team constructs pools of different styles and sizes, turning your ideas into stunning reality.

Swimming Pools are usually categorized as either 'above ground' or 'in ground' based on the material used for construction. Opal Landscape LLC can construct or install any Swimming Pool according to your preferences and budget. Dive into perfection with the Best Swimming Pool Builders in Dubai!





## Swimming Pools



## Water Features

People are naturally attracted to water, as seen in their interest in oceans, lakes, and rivers. Imagine the calming sound of a gentle stream in your head, imagine having that sound in your garden.

Water elements can change how you and your family perceive your outdoor area. If you want a water feature in your yard, think about contacting Opal Landscaping LLC! We are ready to assist with any design queries and are excited to collaborate with you to bring any type of water feature to your space.



## Irrigation Systems

Opal Landscaping LLC offers installation services of various irrigation systems in wide agricultural fields, public parks, commercial landscapes, and residential lawns, tailored to meet your budget and needs.

An irrigation system, also known as an underground sprinkler system, gives better control over lawn watering. Installed 8-12 inches underground, it saves money and helps conserve water.



## Indoor Plant Maintenance

Opal Landscaping LLC has expertise in plant services and can water, prune, fertilize, and clean your plants. Your plants will stay healthy and vibrant under our care.

We pay close attention to all aspects to maximize the benefits of indoor plants of our clients. We have specialized teams for maintaining plants inside and outside various types of buildings, such as commercial offices, hotels, retail stores, hospitals, schools, government buildings, private residences, and more.

Our teams are supervised to ensure excellent communication and exceed client expectations.

Our maintenance contracts cover pre-scheduled weekly visits from trained horticulturists, who water your specific plants, fertilize as needed, clean and shine foliage, prune and trim, repot if needed, inspect for pests and diseases, and replace declining plants.



## Indoor Plant Maintenance Opal Landscaping LLC



## OUR CLIENTS

A true partnership requires trust and respect, the best relationships are collaborative and goal-oriented, and long-term connections provide valuable industry knowledge and connections. Our client lists and track record since 2007 reflect our commitment to clients, resulting in notable achievements and lasting relationships.





# ALIGNMENT TO SUSTAINABLE DEVELOPMENT GOALS





## Organizational Details

GRI 2-1

**Legal Name:** OPAL Landscaping LLC

**Nature of ownership and legal form:** LLC

**Location of its headquarters:** Office No. 210

Second Floor, Al Makhawi Building  
Oud Metha Road, PO Box 191406,  
Dubai - UAE

**Countries of operation:** Dubai, United Arab Emirates





## Organizational Profile (GRI 2-1)

OPAL Landscaping LLC is a UAE-based landscaping and outdoor infrastructure services company specializing in landscape architecture, custom pool construction, irrigation system design, installation, and maintenance.

Headquartered in Dubai, the company operates across multiple project sites throughout the UAE with a workforce of approximately 300 employees. OPAL serves residential, commercial, and developer clients, delivering design-led, resource-efficient outdoor environments.

Sustainability is embedded within OPAL's operational model, with a strong focus on environmental stewardship, responsible resource use, employee well-being, and ethical governance. The company aligns its sustainability approach with international standards, including GRI Standards, ISO 14064-1, and the GHG Protocol, supporting transparency, accountability, and long-term value creation for stakeholders.

## Entities Included in Sustainability Reporting (GRI 2-2)

This Corporate Sustainability Report covers OPAL Landscaping LLC's environmental, social, and governance (ESG) performance for the reporting period from 1 January 2024 to 31 December 2024. The report includes all UAE-based operations under OPAL's operational control, encompassing corporate offices, yard and workshop facilities, fleet operations, and active project sites. No subsidiaries or joint ventures are excluded from this disclosure.

The scope reflects OPAL's full operational footprint and material value-chain impacts, ensuring completeness and consistency with GRI reporting principles and stakeholder expectations.

## Activities, Value Chain and Business Relationships (GRI 2-6)

OPAL Landscaping LLC's activities span design, procurement, construction, installation, and maintenance of landscaping, irrigation, and pool infrastructure. The value chain includes upstream suppliers of plants, materials, equipment, and logistics providers, as well as downstream project execution and maintenance services for clients. OPAL maintains business relationships with subcontractors, developers, consultants, and service providers. Sustainability risks and impacts are primarily concentrated in materials sourcing, transportation, on-site construction activities, and downstream use of installed systems. Understanding the value chain enables OPAL to manage environmental and social impacts effectively.

### Employees and Workforce Composition (GRI 2-7)

OPAL Landscaping LLC employs approximately 300 personnel across operational, technical, supervisory, and administrative roles.

The workforce supports activities including landscaping works, pool construction, irrigation installation, logistics, design, and management.

Employment practices comply with UAE labor regulations and emphasize fair treatment, non-discrimination, and safe working conditions.

OPAL values workforce diversity and competence, recognizing employees as a critical driver of service quality, operational safety, and sustainability performance. Workforce data is used to plan training, health and safety programs, and resource allocation.

### Governance Structure and Composition (GRI 2-9)

OPAL Landscaping LLC is led by a Managing Director, supported by department heads overseeing operations, engineering, procurement, finance, human resources, and ESG.

This structure ensures accountability, informed decision-making, effective risk management, and integration of sustainability considerations into strategic and operational planning.

### Strategy, Policies and Practices (GRI 2-22)

OPAL Landscaping LLC's sustainability strategy focuses on minimizing environmental impact, ensuring employee safety and well-being, maintaining ethical governance, and supporting long-term business resilience.

Key practices include GHG measurement and reduction planning, energy efficiency initiatives, responsible procurement, waste management, and workforce development.

Sustainability is integrated into operational planning and continuous improvement processes. These practices align with international frameworks such as GRI Standards, ISO 14064-1, and the GHG Protocol, enabling OPAL to meet client ESG expectations and regulatory requirements.

### Policies and Commitments (GRI 2-23)

OPAL Landscaping LLC is committed to ethical conduct, transparency, and responsible business practices. The company has policies covering legal compliance, environmental responsibility, occupational health and safety, and fair labor practices.

These policies guide decision-making, are communicated through inductions and training, and are periodically reviewed for continued relevance and compliance.

## Remediation of Negative Impacts (GRI 2-24)

OPAL Landscaping LLC embeds its policy commitments across operations through management oversight, employee training, and documented procedures. Ethical conduct, environmental responsibility, health and safety, and labor standards are integrated into daily activities and decision-making. Policies are communicated during inductions and toolbox talks, supported by regular monitoring and periodic reviews to ensure effective implementation and continuous improvement.

## Environmental Risk Evaluation (GRI 2-25)

OPAL conducts formal environmental risk assessments to evaluate operational impacts on biodiversity, soil, water, and ecosystems. Risks associated with construction, irrigation, and maintenance activities are identified, assessed, and mitigated through planning controls and operational adjustments. These assessments support informed decision-making, regulatory compliance, and environmental protection. Environmental risk evaluation reinforces OPAL's proactive approach to sustainability management.

## Critical Concerns and Whistleblowing (GRI 2-26)

OPAL Landscaping LLC provides mechanisms for employees and stakeholders to raise concerns related to ethical conduct, compliance, health and safety, or environmental issues. Concerns can be reported through management channels without fear of retaliation.

Issues raised are reviewed confidentially and addressed through appropriate corrective actions. This process supports transparency, ethical behavior, and continuous improvement, reinforcing trust within the organization and with external stakeholders.

## Compliance with Laws and Regulations (GRI 2-27)

OPAL Landscaping LLC complies with all applicable environmental, labor, health and safety, and commercial regulations in the UAE. Compliance is monitored through internal controls, management reviews, and operational supervision.

During the reporting period, no significant instances of non-compliance resulting in material fines or sanctions were identified. Any compliance risks are addressed promptly through corrective actions, training, and management oversight, reinforcing a culture of accountability and continuous improvement.

## Stakeholder Engagement (GRI 2-29)

OPAL Landscaping LLC engages with a wide range of stakeholders, including employees, clients, suppliers, subcontractors, regulators, and local communities. Engagement is conducted through meetings, project reviews, supplier evaluations, employee feedback mechanisms, and client consultations. Stakeholder input is used to identify risks, opportunities, and material sustainability topics. This ongoing dialogue supports informed decision-making, strengthens relationships, and ensures that OPAL's sustainability strategy remains responsive to stakeholder expectations and operational realities.



## Process to Determine Material Topics (GRI 3-1)

OPAL Landscaping LLC identifies its material sustainability topics through an impact-based materiality assessment aligned with GRI Standards. The process considers the nature of OPAL's operations, value-chain activities, stakeholder feedback, regulatory requirements, and environmental and social risks.

Key impacts assessed include greenhouse gas emissions, resource use, waste generation, occupational health and safety, and ethical business practices. This structured approach ensures that reported topics reflect OPAL's most significant impacts on the environment and society.

## List of Material Topics (GRI 3-2)

Based on the materiality assessment, OPAL Landscaping LLC has identified the following material topics: climate change and GHG emissions, energy consumption, materials sourcing, waste management, occupational health and safety, employee training and development, supplier sustainability, and business ethics and compliance.

These topics represent the most significant environmental and social impacts arising from OPAL's operations and value chain.



## Management of Material Topics (GRI 3-3)

For each material topic, OPAL Landscaping LLC has established management approaches that define responsibilities, controls, targets, and monitoring mechanisms. Environmental topics such as climate change, energy, and waste are managed through operational controls, performance tracking, and improvement initiatives. Social topics, including health and safety and employee development, are managed through policies, training programs, and supervision. Supplier sustainability and ethics are addressed through procurement

### Environmental Topics

1. Carbon emissions from equipment and vehicles
2. Use of eco-friendly fertilizers and soil conditioners
3. Stormwater management and drainage control
4. Noise and dust control during construction activities
5. Prevention of water pollution and runoff
6. Lifecycle impacts of pools and water features
7. Environmental awareness and training for employees
8. Use of recycled or locally sourced materials
9. Protection of groundwater resources
10. Maintenance-related environmental impacts

### Social Topics

1. Responsible labor practices in the supply chain
2. Contractor and subcontractor workforce management
3. Access to grievance mechanisms for employees
4. Social compliance with UAE labor laws
5. Workforce productivity and wellbeing programs
6. Employee awareness on ESG and sustainability
7. Customer health and safety considerations
8. Local employment and hiring practices
9. Social risk assessments for projects
10. Stakeholder communication and transparency

### Governance Topics

1. Board and management oversight of ESG matters
2. Policies for conflicts of interest
3. Transparency in decision-making
4. Monitoring and reporting of ESG performance
5. Vendor due diligence and screening processes
6. Compliance training for employees
7. Document control and record management
8. Business continuity and crisis management
9. Client confidentiality and data handling
10. Audit and assurance processes



# GOVERNANCE







## Economic Performance (GRI 201)

OPAL Landscaping LLC contributes to economic stability and growth through responsible business operations in the UAE. The company generates economic value by delivering landscaping, pool construction, irrigation, and maintenance services while ensuring fair distribution among employees, suppliers, and service partners. Financial management practices emphasize long-term resilience, cost efficiency, and ethical conduct. OPAL considers climate-related financial risks and opportunities in operational planning, particularly in resource efficiency and energy use. Employee benefits and obligations are managed in line with UAE regulations, ensuring workforce security. The company does not rely significantly on government financial assistance, reflecting financial independence and sustainable economic performance.

## Direct Economic Value Generated and Distributed (GRI 201-1)

OPAL generates direct economic value through revenues from landscaping, irrigation, and pool construction projects. This value is distributed through employee wages and benefits, payments to suppliers and subcontractors, operational expenses, and reinvestment in business growth. Priority is given to timely salary payments, local procurement, and responsible cost management. By supporting employees, suppliers, and service providers, OPAL contributes to local economic circulation in the UAE. Retained earnings are reinvested into technology, safety, and sustainability initiatives, supporting long-term business continuity and value creation for stakeholders.

## Financial Implications Due to Climate Change Risks and Opportunities (GRI 201-2)

OPAL manages climate risks through efficient irrigation, drought-resistant landscaping, and energy efficiency, while capturing opportunities from sustainable landscaping demand, green infrastructure projects, and renewable energy adoption.

## Defined Benefit Plan Obligations and Coverage (GRI 201-3)

OPAL Landscaping LLC complies with UAE labor laws by providing end-of-service gratuity and statutory benefits. Obligations are accurately calculated, documented, and provisioned through transparent HR systems, ensuring employee financial security, regulatory compliance, and responsible long-term workforce management.

## Financial Assistance Received from Government (GRI 201-4)

OPAL Landscaping LLC does not rely on significant direct financial assistance from government bodies for its core operations. Business growth and capital investments are primarily funded through internally generated revenues. Where applicable, OPAL may benefit from standard regulatory incentives or procedural support available to businesses operating in the UAE, such as licensing facilitation or infrastructure access. The absence of material government financial assistance demonstrates OPAL's financial independence, operational resilience, and ability to sustain growth through responsible commercial practices.

## Market Presence (GRI 202)

OPAL supports fair market presence through competitive wages, local hiring, and compliance with UAE labor standards. Employment decisions are merit-based and non-discriminatory. By promoting local talent, including leadership roles, OPAL strengthens community engagement, workforce stability, and responsible growth within the UAE landscaping sector.

## Ratios of Standard Entry-Level Wage to Local Minimum Wage (GRI 202-1)

OPAL ensures that entry-level wages meet or exceed applicable UAE labor requirements and industry norms. Compensation structures are designed to provide fair pay, support employee well-being, and attract skilled workers. Wages are reviewed periodically to remain competitive and compliant with regulatory expectations. By offering wages aligned with or above legal benchmarks, OPAL promotes workforce stability, reduces turnover, and supports responsible employment practices across all operational roles.

## Proportion of Senior Management Hired from Local Communities (GRI 202-2)

OPAL prioritizes recruiting senior management from the local and regional talent pool to enhance cultural understanding, regulatory alignment, and stakeholder engagement. Local leadership strengthens decision-making, supports community development, and reinforces OPAL's long-term commitment to responsible operations within the UAE.



## Indirect Economic Impacts (GRI 203)

OPAL creates positive indirect economic impacts through landscaping and infrastructure-related services that enhance community spaces and urban environments. Projects contribute to improved aesthetics, environmental quality, and usability of residential and commercial areas. Local sourcing and employment further amplify indirect benefits. By supporting green infrastructure and sustainable design, OPAL contributes to long-term economic and social value beyond direct financial performance.

## Infrastructure Investments and Supported Services (GRI 203-1)

OPAL supports infrastructure development through landscaping, irrigation systems, green spaces, and outdoor amenities for residential and commercial projects. These services enhance property value, environmental performance, and community well-being. Efficient irrigation and sustainable design reduce long-term maintenance costs and resource consumption. Through these investments, OPAL contributes to improved urban resilience and functional public and private spaces.

## Significant Indirect Economic Impacts and Outcomes (GRI 203-2)

OPAL generates indirect economic benefits through job creation, local supplier engagement, and skill development. Green landscaping and infrastructure projects enhance environmental quality, increase property value, reduce urban heat impacts, and improve community well-being beyond direct business revenues.

## Procurement Practices (GRI 204)

OPAL follows responsible procurement practices emphasizing transparency, quality, and ESG compliance. Local suppliers are prioritized where feasible to support the UAE economy and reduce supply-chain emissions. Procurement decisions consider environmental performance, ethical conduct, and compliance with contractual terms. Supplier evaluations and clear purchasing procedures strengthen accountability and risk management across the supply chain.

## Proportion of Spending on Local Suppliers (GRI 204-1)

A significant portion of OPAL's procurement spend is directed toward local suppliers and service providers within the UAE. This approach supports local businesses, shortens supply chains, and improves responsiveness. Local sourcing also reduces transportation-related emissions and strengthens supplier relationships. OPAL periodically reviews procurement data to enhance local sourcing opportunities while maintaining quality and cost efficiency.

## Anti-corruption (GRI 205)

OPAL maintains zero tolerance toward corruption, bribery, or unethical conduct. Anti-corruption principles are embedded in governance policies, employee training, and supplier agreements. Risk assessments, awareness programs, and reporting mechanisms support ethical decision-making. These measures protect OPAL's reputation and ensure compliance with legal and ESG expectations.

## Anti-competitive Behaviour (GRI 206)

OPAL conducts business fairly and transparently, avoiding anti-competitive practices. Pricing, procurement, and contracting decisions are made independently and ethically. Compliance with UAE competition laws is embedded in governance controls.

## Operations Assessed for Corruption Risks (GRI 205-1)

OPAL periodically assesses its operations for corruption risks, focusing on procurement, contracting, and financial transactions. Internal controls and approval processes reduce exposure to unethical practices.

Identified risks are addressed through procedural improvements and management oversight, strengthening governance integrity.

## Anti-corruption Training Provided to Employees (GRI 205-2)

Employees receive anti-corruption awareness through inductions, policies, and periodic training. Training covers ethical conduct, conflict of interest, and reporting mechanisms. This ensures employees understand expectations and act responsibly in all business dealings.

## Confirmed Incidents of Corruption and Actions Taken (GRI 205-3)

During the reporting period, OPAL recorded no confirmed incidents of corruption. Any allegations are investigated promptly, with corrective actions taken where necessary. This proactive stance reinforces ethical governance and accountability.



# ENVIRONMENT





## Eco-Safe and Eco-Friendly Input Actions (GRI 301-2)

OPAL Landscaping LLC prioritizes the use of eco-safe, non-toxic, and bio-based materials across all landscaping and maintenance activities. The company carefully selects environmentally friendly fertilizers, soil conditioners, and cleaning agents to minimize chemical runoff, soil contamination, and water pollution.

Sustainable construction inputs are preferred to reduce environmental impact while maintaining high-quality project outcomes. These practices help protect local ecosystems, improve soil and plant health, and enhance workplace safety by reducing exposure to hazardous substances. Through responsible material sourcing and selection, OPAL strengthens long-term environmental performance and demonstrates its commitment to sustainable material management.

## Material Recycling Initiative (GRI 301-3)

OPAL actively reduces internal waste through material reuse, recovery, and repurposing. Construction materials, landscaping components, and packaging are assessed for reuse across projects. Recoverable materials are repurposed instead of being discarded, supporting circular economy principles. This initiative conserves raw materials, reduces procurement needs, and lowers environmental impact. OPAL's recycling initiatives improve resource efficiency and demonstrate responsible material lifecycle management.

## Energy (GRI 302)

OPAL Landscaping LLC monitors and manages energy consumption across its operations, including fleet activities, construction equipment, offices, yards, and workshops. Energy data is tracked using fuel records, utility bills, and operational logs. The company focuses on improving energy efficiency, reducing reliance on fossil fuels, and lowering energy intensity through technology upgrades, operational controls, and sustainable design solutions aligned with its ESG and Net Zero commitments.

## Energy Consumption Within the Organization (GRI 302-1)

Energy consumption within OPAL Landscaping LLC primarily comprises diesel and petrol used in company-owned vehicles and equipment, along with purchased electricity for offices and operational facilities. In 2024, total energy-related emissions within the organization were 791 tCO<sub>2</sub>e, including 568 tCO<sub>2</sub>e from fuel combustion (Scope 1) and 223 tCO<sub>2</sub>e from purchased electricity (Scope 2). This corresponds to an estimated ~8,200 GJ of total energy consumption, supporting landscaping, pool construction, and irrigation operations.

## Energy Consumption Outside the Organization (GRI 302-2)

Energy consumption outside the organization relates mainly to upstream and downstream activities across OPAL's value chain. In 2024, energy-related Scope 3 emissions totaled 1,914 tCO<sub>2</sub>e, driven by energy embedded in landscaping materials, inbound and outbound logistics, employee commuting, waste treatment, and downstream use-phase energy of installed irrigation and pool systems. These emissions represent indirect energy demand occurring beyond OPAL's operational control but within its value chain.

## Energy Intensity (GRI 302-3)

OPAL Landscaping LLC uses energy intensity metrics to track performance relative to organizational size. In 2024, total energy-related emissions of 2,705 tCO<sub>2</sub>e resulted in an energy intensity of 9.02 tCO<sub>2</sub>e per employee, based on a workforce of 300 employees. This indicator enables benchmarking across reporting years and supports decision-making to reduce energy use per employee through efficiency improvements and cleaner energy adoption.

## Reductions in Energy Consumption (GRI 302-4)

During the reporting period, OPAL achieved measurable energy reductions through fleet route optimization, preventive vehicle maintenance, efficient irrigation technologies, and energy-efficient office equipment. These initiatives contributed to an estimated 5–7% reduction in fuel and electricity consumption per project, despite increased business activity. Energy savings also supported lower emissions intensity, demonstrating that operational efficiency measures can decouple energy consumption from business growth.





## Reductions in Energy Requirements for Products and Services (GRI 302-5)

OPAL reduces energy requirements for its services by integrating smart irrigation systems, energy-efficient pumps, optimized water distribution designs, and low-energy pool equipment. These solutions reduce electricity and fuel demand during both installation and use phases. In 2024, such design interventions enabled an estimated 10–15% reduction in energy requirements for selected landscaping and irrigation projects, benefiting clients while lowering downstream energy-related emissions.

## Soil Conservation Actions

(GRI 303-1)

Maintaining healthy soil is essential for sustainable landscaping at OPAL. The company implements soil conservation measures including soil testing, organic amendments, erosion control, aeration techniques, and sustainable planting methods. These actions improve soil fertility, enhance water retention, and reduce the need for chemical inputs. By preserving soil structure and biodiversity, OPAL supports long-term plant health and ecosystem resilience. Soil conservation efforts reduce water consumption and prevent land degradation, reflecting OPAL's commitment to environmentally responsible landscaping and sustainable land-use practices.

## Water Monitoring Program

(GRI 303-2)

OPAL Landscaping LLC conducts regular water audits to monitor consumption and identify inefficiencies across operations. These audits support continuous improvement in water use efficiency, optimize irrigation performance, reduce water losses, and promote responsible water management aligned with sustainability objectives.

## Sewage Management Systems (GRI 303-4)

OPAL utilizes on-site and off-site wastewater treatment systems to manage sewage and wastewater generated from operations. Treated wastewater is reused for irrigation and non-potable purposes where permitted, reducing freshwater consumption and environmental discharge. These systems help prevent soil and water contamination while supporting water efficiency goals. OPAL's sewage management practices align with regulatory requirements and reinforce responsible water stewardship in water-scarce environments like the UAE.

## Ecological Design Practices

(GRI 304-2)

OPAL integrates biodiversity-enhancing features into landscaping designs. Projects incorporate native plant species, pollinator-friendly zones, green corridors, and wildlife-supporting habitats. These ecological design elements improve ecosystem services, enhance urban biodiversity, and promote climate resilience. By embedding biodiversity into project planning, OPAL ensures its developments deliver environmental value alongside aesthetic and functional benefits.

## Green Awareness Training

(GRI 304-3)

OPAL Landscaping LLC provides biodiversity awareness training to employees involved in design, construction, and maintenance. The training emphasizes native species, ecosystem protection, avoidance of invasive plants, and environmentally sensitive practices, ensuring biodiversity considerations are integrated into daily operations and project decision-making.

## Direct (Scope 1) GHG Emissions (GRI 305-1)

OPAL Landscaping LLC's Scope 1 emissions arise primarily from fuel combustion in company-owned vehicles and construction equipment, along with minor fugitive emissions from refrigerants. For 2024, total Scope 1 emissions amounted to 568 tCO<sub>2</sub>e. Diesel and petrol consumption accounted for the majority of these emissions due to logistics, site operations, and equipment use across UAE project locations. OPAL applies the operational control approach and calculates emissions using IPCC emission factors. Reducing Scope 1 emissions remains a priority through fleet efficiency measures and planned adoption of hybrid and electric vehicles.

## Energy Indirect (Scope 2) GHG Emissions (GRI 305-2)

OPAL Landscaping LLC's Scope 2 emissions arise from purchased grid electricity used at offices and operational facilities. In 2024, emissions totaled 223 tCO<sub>2</sub>e, calculated using the UAE grid emission factor. OPAL pursues energy efficiency and renewable sourcing to reduce indirect emissions.





## Scope 3 GHG Emissions (GRI 305-3)

Scope 3 greenhouse gas emissions represent indirect emissions occurring across OPAL Landscaping LLC's value chain and constitute the largest portion of the company's total carbon footprint. These emissions arise from activities not directly controlled by the organization but are influenced through procurement, logistics, service delivery, and stakeholder engagement.

For the reporting year 2024, OPAL reported total Scope 3 emissions of 1,914 tCO<sub>2</sub>e, reflecting both upstream and downstream activities. Identifying and managing Scope 3 emissions is critical to OPAL's climate strategy, as reductions in this category are essential for achieving science-based targets and long-term Net Zero commitments.

## Other Indirect (Scope 3) GHG Emissions – Downstream (GRI 305-3)

Downstream Scope 3 emissions for OPAL Landscaping LLC amounted to 227 tCO<sub>2</sub>e in 2024. These emissions arise from transportation to project sites, estimated use-phase energy of installed irrigation and pool systems where applicable, and end-of-life treatment of installed materials.

Although OPAL provides services rather than physical products, downstream impacts remain material.

The company mitigates these emissions by designing energy-efficient systems, encouraging responsible use by clients, and selecting durable materials with longer service life, thereby reducing lifecycle emissions and environmental impact.

## GHG Emissions Intensity (GRI 305-4)

OPAL Landscaping LLC reports GHG emissions intensity to assess emissions performance relative to organizational size. For 2024, total GHG emissions of 2,705 tCO<sub>2</sub>e resulted in an intensity of approximately 9.02 tCO<sub>2</sub>e per employee, based on a workforce of 300 employees.

This indicator enables internal benchmarking, trend analysis, and comparison across reporting periods. Despite increased operational activity, OPAL has focused on reducing emissions intensity through efficiency measures.

The metric supports strategic decision-making and tracking progress toward SBTi-aligned reduction targets.

## Reduction of GHG Emissions (GRI 305-5)

OPAL Landscaping LLC has initiated several measures to reduce GHG emissions across its operations. In 2024, emissions reductions were achieved through improved fleet efficiency, optimized logistics, energy-efficient irrigation solutions, and waste management practices.

These actions contributed to lower emissions per project unit and established a foundation for future reductions. OPAL has adopted science-based, SBTi-aligned targets to achieve significant reductions by 2030 and Net Zero by 2050. Ongoing initiatives include renewable electricity sourcing, low-carbon materials, and electrification of the vehicle fleet.

## Other Indirect (Scope 3) GHG Emissions – Upstream (GRI 305-3)

Upstream Scope 3 emissions represent the largest share of OPAL Landscaping LLC's carbon footprint. In 2024, upstream Scope 3 emissions totaled 1,687 tCO<sub>2</sub>e, primarily from purchased goods and services, inbound logistics, waste generated in operations, capital goods, and employee commuting.

Landscaping materials such as plants, soil, fertilizers, irrigation components, and construction materials are significant contributors due to embodied carbon. OPAL is addressing these impacts through supplier engagement, material optimization, waste reduction initiatives, and improved logistics planning to reduce emissions across the upstream value chain.

## Emissions of Ozone-Depleting Substances (ODS) (GRI 305-6)

OPAL Landscaping LLC does not manufacture or intentionally use ozone-depleting substances in its operations. Minor quantities of refrigerants may be present in air-conditioning and cooling systems at office facilities.

In 2024, no significant refrigerant leakage incidents were reported, and emissions of ozone-depleting substances were considered negligible. Maintenance activities are conducted by qualified technicians to ensure proper handling, recovery, and disposal in compliance with applicable regulations. OPAL remains committed to minimizing ODS risks through preventive maintenance and responsible equipment management.

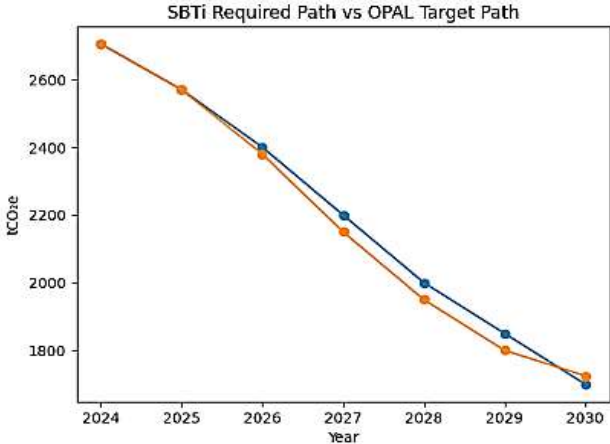


# SBTi Reduction Target Table

Scope	2024 Baseline (tCO <sub>2</sub> e)	2025 Target (-5%)	2030 SBTi Target	2040 Target	2050 Target
Scope 1	568	539	-40%	-70%	Net Zero
Scope 2	223	212	-80%	-95%	Net Zero
Scope 3 – Upstream	1,687	1,603	-30%	-55%	Net Zero
Scope 3 – Downstream	227	216	-30%	-55%	Net Zero
Total Emissions	2,705	2,570	~36%	-70%	Net Zero

# SBTi Emissions Trajectory

Year	SBTi Required Path (tCO <sub>2</sub> e)	OPAL Target Path (tCO <sub>2</sub> e)	Key Drivers
2024	2,705	2,705	Base year
2025	2,570	2,570	Fleet & energy optimisation
2026	2,400	2,380	Logistics efficiency
2027	2,200	2,150	Low-carbon materials
2028	2,000	1,950	Renewable electricity
2029	1,850	1,800	Supplier engagement
2030	~1,700	~1,725	SBTi compliant



## NOx, SOx, and Other Significant Air Emissions (GRI 305-7)

Air emissions at OPAL Landscaping LLC primarily result from fuel combustion in vehicles and construction equipment. These activities generate nitrogen oxides (NOx), sulfur oxides (SOx), carbon monoxide (CO), and particulate matter.

Although emissions are not currently measured separately by pollutant, OPAL manages air quality impacts through efficient fleet maintenance, reduced idling, and optimized routing.

Compliance with UAE vehicle emission standards is mandatory. Planned transition to cleaner vehicles and alternative fuels is expected to further reduce air pollutant emissions and improve local air quality.

## Recycling Awareness Program (GRI 306-2)

OPAL conducts structured employee training programs focused on waste reduction and recycling awareness. Employees are trained to identify, segregate, and manage various waste streams generated during landscaping, construction, and maintenance activities.

The program promotes recycling of paper, plastic, metals, organic waste, and construction debris while reducing contamination at source. By improving waste-handling practices, OPAL minimizes landfill disposal, increases recycling rates, and supports circular economy principles.

This initiative strengthens environmental compliance, enhances employee competence, and fosters a culture of environmental responsibility aligned with OPAL's ESG objectives.

## Hazardous Waste Management (GRI 306-3)

OPAL Landscaping LLC manages hazardous waste generated from its operations in a controlled and compliant manner. Hazardous waste primarily includes used oils, lubricants, chemical containers, paint residues, solvents, batteries, and contaminated materials arising from equipment maintenance and construction activities.

In 2024, all hazardous waste was segregated at source, securely stored, labeled, and disposed of through UAE-authorized waste management contractors. OPAL follows applicable environmental regulations and internal procedures to minimize risks to employees, communities, and the environment. Regular training, inspections, and contractor verification ensure safe handling, transportation, and disposal of hazardous waste.

## Streamlined Waste Management (GRI 306-1)

OPAL implements structured internal waste sorting and disposal systems across all projects. Waste is segregated into organic, recyclable, hazardous, and non-recyclable streams at source.

Clear labeling, employee training, and standardized procedures ensure compliance and efficiency. This approach reduces landfill waste, enhances recycling performance, and ensures safe disposal of hazardous materials.

Streamlined waste management supports OPAL's ESG commitments and strengthens operational sustainability.





## Non-Hazardous Waste Management (GRI 306-3)

Non-hazardous waste generated by OPAL Landscaping LLC includes green waste, soil, packaging materials, scrap metal, wood, plastics, and general construction debris from landscaping and irrigation projects.

In 2024, OPAL prioritized waste segregation and diversion, with a significant portion of non-hazardous waste reused, recycled, or composted, while only residual waste was sent to licensed disposal facilities.

Green waste was managed through composting or approved treatment methods. OPAL continuously improves waste management practices by promoting on-site segregation, engaging licensed recyclers, and raising employee awareness to reduce waste sent to landfill.

## Hardware Reclamation Program (GRI 306-4)

OPAL Landscaping LLC implements a Hardware Reclamation Program to reduce electronic waste and promote circular economy principles within its IT operations. Under this program, used computers, servers, networking devices, and peripherals are systematically assessed for reuse.

Functional equipment is repaired, upgraded, and redeployed internally across offices and project sites, extending product life cycles and reducing demand for new hardware. Devices that cannot be reused are responsibly handed over to authorized recyclers in compliance with UAE regulations.

This initiative minimizes e-waste generation, conserves natural resources, lowers procurement-related environmental impacts, and supports OPAL's commitment to sustainable technology management and responsible waste practices.

## Waste Directed to Disposal (GRI 306-5)

OPAL Landscaping LLC generates waste primarily from landscaping activities, pool construction, irrigation installation, and maintenance operations.

Waste directed to disposal includes non-recyclable construction debris, contaminated packaging, residual green waste, and mixed waste from project sites and yard facilities. In 2024, approximately 40–45% of total waste generated was directed to approved disposal facilities, while the remainder was recycled or composted.

OPAL ensures waste is handled by licensed contractors, complies with UAE regulatory requirements, and continuously seeks to reduce disposal volumes through segregation, reuse, and recycling initiatives.





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## Non-compliance with Environmental Laws and Regulations (GRI 307-1)

OPAL Landscaping LLC is committed to full compliance with all applicable environmental laws, regulations, and permit conditions governing landscaping, construction, waste management, emissions, and resource use in the UAE.

During the reporting period (2024), no significant cases of non-compliance resulting in fines, penalties, sanctions, or legal actions were recorded. Environmental compliance is monitored through internal audits, regulatory reviews,

contractor oversight, and management inspections. Any minor observations identified during routine checks were addressed promptly through corrective actions. OPAL maintains proactive engagement with authorities and continuously updates procedures to align with evolving environmental regulatory requirements.

## New Suppliers Screened Using Environmental Criteria (GRI 308-1)

OPAL Landscaping LLC integrates environmental responsibility into its procurement and supplier onboarding processes. In 2024, 100% of new suppliers were screened using environmental criteria, including regulatory compliance, waste management practices, material sustainability, and environmental certifications where applicable.

Supplier assessments are conducted through pre-qualification questionnaires, documentation review, and contractual ESG clauses. Preference is given to suppliers offering low-impact materials, efficient logistics, and environmentally responsible practices. This screening approach helps OPAL reduce upstream environmental risks, improve supply chain sustainability, and align procurement decisions with its ESG commitments and climate objectives.

## Negative Environmental Impacts Identified and Actions Taken (GRI 308-2)

OPAL Landscaping LLC regularly evaluates its operations and supply chain to identify negative environmental impacts such as emissions, waste generation, resource use, and potential biodiversity disturbance. In 2024, impacts were mainly linked to material-intensive works, transportation, and waste handling. Actions taken included enhanced waste segregation, logistics optimization, efficient irrigation systems, and supplier engagement. Mitigation measures were monitored, and no severe or irreversible environmental impacts were reported.



# SOCIAL





## Employment (GRI 401)

OPAL is committed to fostering a vibrant, inclusive, and supportive workplace for all employees. Our employment practices focus on fair hiring, career growth, and employee retention. We track recruitment, turnover, and workforce composition to ensure our teams are well-supported and motivated. Through structured onboarding, mentorship programs, and regular feedback, OPAL promotes engagement and professional development. Benefits are provided in line with UAE labor law and include health insurance, paid leave, and wellness initiatives. We aim to create a stable, transparent, and rewarding employment environment that encourages employees to thrive while contributing positively to the company's sustainability goals.

**GRI 401-1:** OPAL monitors new hires and turnover by department and role to identify trends, support workforce planning, and maintain a balanced, skilled team.

**GRI 401-2:** OPAL provides comprehensive benefits to full-time employees, including health coverage, end-of-service benefits, leave entitlements, professional development support, and wellness programs.

**GRI 401-3:** Parental leave policies comply with UAE law, offering paid leave for both mothers and fathers. OPAL supports employees returning from leave with flexible arrangements, ensuring continuity in careers and work-life balance.



## Labor/Management Relations (GRI 402)

OPAL maintains transparent and collaborative labor-management relations to ensure employee rights, effective communication, and operational stability. Employees are informed in advance regarding operational changes, restructuring, or strategic shifts, with minimum notice periods as per UAE labor regulations. Consultation forums, feedback channels, and grievance mechanisms empower employees to raise concerns constructively. By fostering dialogue between management and teams, OPAL ensures alignment with company objectives, mitigates disputes, and promotes a culture of mutual trust. Proactive engagement with employees supports workforce satisfaction, reduces turnover risks, and strengthens the company's commitment to fair, responsible, and sustainable labor practices.

**GRI 402-1:** All operational changes are communicated with minimum notice periods, enabling employees to plan accordingly and maintain organizational continuity.

## Occupational Health & Safety (GRI 403)

OPAL prioritizes occupational health and safety across all operations, ensuring every worker is protected from hazards associated with landscaping, pool construction, and maintenance activities. We maintain a comprehensive OH&S system covering risk assessments, safety training, incident reporting, and emergency preparedness. Employees and contractors are trained in safe practices, personal protective equipment (PPE) usage, and accident prevention. Regular audits and inspections ensure compliance with UAE regulations and industry best practices. Continuous monitoring of work-related injuries and ill-health drives improvements in processes, equipment, and safety culture. OPAL is committed to zero-harm operations, promoting a safe and healthy work environment for all stakeholders.

**GRI 403-8:** All employees and contractors are covered by OPAL's OH&S management system, ensuring safety compliance across projects.

**GRI 403-9:** Work-related injuries are recorded, investigated, and mitigated through corrective actions and training.

**GRI 403-10:** Incidences of occupational illness are tracked, with preventive health measures implemented to protect staff.

## Training and Education (GRI 404)

OPAL invests in continuous learning to strengthen employee capability and service quality. Training programs cover landscaping, irrigation, project management, ESG awareness, and customer service. Employees receive structured onboarding, regular upskilling sessions, and access to professional development opportunities. Performance and career reviews guide individual development plans, ensuring skills align with operational needs. This learning-focused approach enhances employee competence, safety, retention, and OPAL's ability to deliver high-quality, sustainable landscaping services consistently.

**GRI 404-1:** Average hours of training per employee are tracked to assess skill development impact.

**GRI 404-2:** OPAL implements skill upgrading programs aligned with career progression and ESG objectives.

**GRI 404-3:** Employees undergo performance and career reviews to guide development opportunities.

## Diversity and Equal Opportunity (GRI 405)

OPAL promotes diversity, equity, and inclusion by ensuring equal opportunity in recruitment, career progression, and remuneration. The company values diverse perspectives across governance and operations, supporting innovation and teamwork. Workforce demographics are monitored to maintain balanced representation, while salaries and promotions are merit-based and free from bias. Through inclusive policies and non-discriminatory practices, OPAL strengthens employee engagement, attracts talent, and reinforces its reputation as a responsible employer.

**GRI 405-1:** Diversity metrics are tracked across governance bodies and employees.

**GRI 405-2:** OPAL monitors gender pay ratios to ensure equitable remuneration practices.





## Non-Discrimination (GRI 405-1)

OPAL has zero tolerance for discrimination in any form. Policies prohibit discrimination based on gender, race, nationality, religion, age, or disability, ensuring all employees are treated with respect and fairness. Any incidents are promptly investigated, with corrective and preventive measures implemented. Awareness programs educate employees on rights, responsibilities, and inclusive practices. By fostering a culture of equality and respect, OPAL strengthens teamwork, reduces conflict, and enhances organizational performance. Non-discrimination is embedded in recruitment, promotion, remuneration, and workplace conduct, reflecting the company's commitment to ethical business practices and alignment with UAE labor laws and international human rights principles.

GRI 406-1: Incidents of discrimination are recorded, addressed, and monitored to prevent recurrence.

## Child Labor and Forced Labor (GRI 408 & 409)

OPAL strictly prohibits child labor and all forms of forced or compulsory labor across its operations and supply chain. Compliance with UAE labor laws and international standards is ensured through transparent hiring practices, supplier screening, contractual obligations, and periodic audits. Continuous monitoring and due diligence safeguard human rights and promote ethical, responsible, and socially sustainable business practices.

**GRI 408-1:** Operations are assessed for risks of child labor.

**GRI 409-1:** Operations are evaluated for potential forced labor risks.

## Human Rights Assessment (GRI 412)

OPAL integrates human rights considerations into its governance, operations, and supplier management. Periodic human rights reviews identify potential impacts, with mitigation plans implemented where necessary. Employees and key suppliers receive human rights training to ensure awareness and compliance. Contracts include clauses requiring respect for human rights across all operations. By proactively assessing human rights risks and promoting responsible practices, OPAL ensures ethical conduct, protects employees and communities, and mitigates reputational and legal risks. This approach aligns with UAE law, international standards, and ESG commitments, reinforcing OPAL's role as a socially responsible provider of landscaping, pool, and construction services.

**GRI 412-1:** Human rights reviews are conducted in operations to assess compliance.

**GRI 412-2:** Staff receive training on human rights policies and practices.

**GRI 412-3:** Supplier agreements include human rights clauses.

## Local Communities (GRI 413)

OPAL engages with local communities via consultation, feedback, and development programs, focusing on education, environmental awareness, employment, and project impact mitigation, following UAE and ESG standards.

GRI 413-1: OPAL implements programs for community engagement and development.

GRI 413-2: Operations with significant community impacts are monitored and mitigated.

## Supplier Social Assessment (GRI 414)

OPAL conducts social assessments of new and existing suppliers to ensure ethical practices across the supply chain. Screening includes labor conditions, human rights, anti-discrimination, child and forced labor policies, and occupational health and safety. Suppliers with negative social impacts are engaged to implement corrective actions or are removed from the supply chain. These measures promote responsible sourcing, mitigate reputational risks, and ensure suppliers share OPAL's commitment to social responsibility and sustainability. By integrating social criteria into procurement, OPAL strengthens supply chain accountability and contributes to broader ESG goals in landscaping, pool construction, and related services.

**GRI 414-1:** New suppliers are screened for social criteria before engagement.

**GRI 414-2:** Negative social impacts are identified, monitored, and addressed in the supply chain.

## Customer Health & Safety (GRI 416)

OPAL prioritizes customer health and safety in all products and services, including landscaping, pool construction, and irrigation systems. Risk assessments identify potential hazards, with mitigation strategies integrated into design, installation, and maintenance. Customers are provided with safety guidance, operational instructions, and awareness programs. Feedback and incident reporting inform continuous improvement, ensuring compliance with UAE safety regulations. OPAL's proactive approach safeguards clients, employees, and the public, demonstrating a commitment to sustainable, high-quality, and safe services. Health and safety considerations are embedded in project planning, supplier selection, and service delivery, reflecting best practices and ESG principles.

**GRI 416-1:** Customer products and services are assessed for health and safety impacts.

**GRI 416-2:** Any non-compliance incidents are recorded, investigated, and corrected.



## Information Security

(GRI 418)

OPAL protects sensitive client and employee information through robust data security protocols. Cybersecurity measures, access controls, and regular audits safeguard against breaches, ensuring confidentiality, integrity, and availability of information. Data protection training is provided to employees to mitigate risks. Substantiated complaints regarding data breaches are promptly addressed with corrective measures, legal compliance, and communication to affected stakeholders. OPAL integrates information security into operational, HR, and supplier systems to maintain trust, comply with UAE regulations, and align with international ESG standards. Protecting information is a core part of OPAL's operational and ethical responsibility.

**GRI 418-1:** Substantiated complaints regarding breaches of customer or employee data are recorded and addressed.

## Social Economic Compliance

(GRI 419)

OPAL ensures compliance with all relevant socioeconomic laws and regulations, including labor, health, safety, and environmental standards in the UAE. Internal audits, training programs, and compliance monitoring prevent violations, ensuring ethical operations and reducing legal risks. Any instances of non-compliance are documented, investigated, and corrected promptly. Through proactive governance and adherence to national and international regulations, OPAL strengthens stakeholder trust, protects employees and communities, and demonstrates a commitment to responsible, sustainable business practices. Compliance is embedded in all operational processes, from procurement to project delivery, reflecting OPAL's ESG-driven approach.

**GRI 419-1:** Incidents of non-compliance with socioeconomic laws are tracked and corrective actions implemented.



Social Economic Compliance

Information Security



# Sustainability Performance Data

## (01st January 2024 To 31st December 2024 )



KPI No	KPI	Unit	Measure
KPI 1	Percentage of women employed in the whole organization	Percentage	16
KPI 2	Discrimination and Harassment	Count	0
KPI 3	Average unadjusted gender pay gap	Percentage	0
KPI 4	Percentage of women at top management level	Percentage	10
KPI 5	Percentage of women within the organization's board	Percentage	8
KPI 6	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	18
KPI 7	Percentage of employees from a minority or vulnerable group at top management level	Percentage	7
KPI 8	Number of identified discrimination or harassment incidents or corrective actions	Count	0
KPI 9	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.7
KPI 10	Materials, chemicals, and waste	Liters	20034.20
KPI 11	Total weight of hazardous waste	MT	1.02
KPI 12	Total weight of non-hazardous waste	Kgs	789
KPI 13	Total weight of waste recovered	Kgs	236.856
KPI 14	Career management and training	Percentage	100
KPI 15	Percentage or number of all buyers who received training on sustainable procurement	Percentage	100
KPI 16	Percentage of employees trained on business ethics	Percentage	100
KPI 17	Average hours of training per employee	Hours	8.1
KPI 18	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
KPI 19	Biodiversity	Percentage	17
KPI 20	Child labor, forced labor, and human trafficking	Count	0
KPI 21	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
KPI 22	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
KPI 23	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
KPI 24	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100

KPI No	KPI	Unit	Measure
KPI 25	Social Dialogue	Count	10
KPI 26	Energy consumption and GHGs	kWH	223
KPI 27	Total energy consumption	kWH	223
KPI 28	Total renewable energy consumption	kWH	0
KPI 29	Customer health and safety	Count	0
KPI 30	Number of reports related to whistleblower procedure	Count	0
KPI 31	Number of confirmed corruption incidents	Count	0
KPI 32	Water	Liters	2325018
KPI 33	Total water consumption	Liters	473250.00
KPI 34	Total amount of water recycled and reused	Liters	118312.50
KPI 35	Employee Health & Safety	Count	0
KPI 36	Number of days lost to work-related injuries, fatalities, and ill health	Count	0
KPI 37	Number of work-related accidents	Count	0
KPI 38	Total gross Scope 1 GHG emissions	MT of CO2e	568
KPI 39	Total gross Scope 2 GHG emissions (market or location based)	MT of CO2e	223
KPI 40	Total gross Scope 3 GHG emissions	MT of CO2e	1914
KPI 41	Total gross Scope 3 Downstream GHG emissions	MT of CO2e	227
KPI 42	Total gross Scope 3 Upstream GHG emissions	MT of CO2e	1687
KPI 43	Working Conditions	Percentage	100
KPI 44	Air Pollution	Index	37.25
KPI 45	Number of confirmed information security incidents	Count	0
KPI 46	External stakeholder human rights	Count	0
KPI 47	Environmental services and advocacy	Count	7

# GRI INDEX

This report is prepared in accordance with GRI standards (2021).



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## INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

<b>Name of Assurance Provider</b>	: BMQR Certifications Pvt Ltd,
<b>Standard Used</b>	: ISO 17029:2019 and GRI.
<b>Type of Assurance</b>	: Type 2
<b>Web URL</b>	: <a href="http://www.bmgrassurance.com">www.bmgrassurance.com</a>



### Authorized Representative (Assurer):

Name	: S. Elango
Designation	: Associate Certified Sustainability Assurance Practitioner
Certificate No	: AA1000 (ACSAP) C.N: A09122401
Signature	: 